Sir:

Transmitted herewith for filing is the Patent Application of:

Inventor: MIN LI, SIMON H. LIAO, MASASHI SANO, KIYOSHI NOGUCHI, KOCHAN JU, CHENG T. HORNG FETA NANO-OXIDE LAYER AS A CAPPING LAYER FOR ENHANCEMENT OF GIANT MAGNETORESISTANCE IN BOTTOM SPIN VALVE STRUCTURES 1 sheets of drawing(s) - formal. An assignment of the invention to Headway Technologies, Inc. An associate power of attorney Applicant claims small entity status Request & Certification under 35 USC 122(b)(2)(b)(i) The filing fee has been calculated as shown below: OTHER THAN A SMALL ENTITY (Col. 1) (Col. 2) ū FOR RATE FEE \$ <u>740</u> CLAIMS 83 -20= \$ 84 DEPENDENT CLAIM PRESENTED SUB TOTAL 1,958 ASSIGNMENT \$40 Please charge my Deposit Account No. 19-0033 in the amount of \$ 1,998. copy of this sheet is enclosed. The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 19-0033. A duplicate copy of this sheet is enclosed. Any additional filing fees required under 37 CFR §1.16. Any patent application processing fees upder 37 CFR §1.17. STERMEN B. ACKERMAN, REG. NO. 37,761 **Express Mail Certificate** Express Mail No.EV027634466US I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail in an envelope addressed to Assistant Commissioner of Patents, Washington, D.C. 20231. Applicant and/or Attorney requests the date of deposit as the Filing Date. Date of deposit Signature / Date

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